

ABSTRACT OF THE DISCLOSURE

A financial statement module is provided in which information concerning transactions is stored efficiently in order to produce small files and be able to store a large quantity of transaction information. Using the distinction and processing done to the two types of balances appearing in the financial statement, the module can produce any type of financial statements, independently of the type of business, report, accounting system or information. The generator can produce a detail for a financial statement item, for an account balance, for a document, and build any transactions report. Using the financial statements created, anyone can evaluate the economical performance of the individual or business concerned because the emphasis of the report is chosen by the user without any conventional frameworks, and perform verification work.